2015 Senate Enrolled Acts

LIBRARIES

2015 LAWS AFFECTING CITIES AND TOWNS SENATE ENROLLED ACTS

- PUBLIC LAW 5 SENATE ENROLLED ACT 4 EFFECTIVE MAY 4, 2015 and JULY 1, 2015
- TECHNICAL CORRECTIONS Makes corrections to several sections of the Indiana Code.
- PUBLIC LAW 8 SENATE ENROLLED ACT 265 EFFECTIVE JULY 1, 2015
 - PURCHASE OF SERVICE CREDIT PERF Amends IC 5-10-5.5-7.5, IC 5-10.3-7-4.5, IC 5-10.3-7-4.6, Adds IC 5-10.3-7-4.7, Amends IC 5-10.3-7-4.8, IC 5-10.3-7-5, IC 5-10.4-4-4, IC 5-10.4-4-5, IC 5-10.4-4-8, IC 36-8-8.3, IC 36-8-8.5, IC 36-8-8.8. Permits a member of the Public Employees' Retirement Fund (PERF) to purchase at full actuarial cost the member's prior service in the 1977 Police Officers' and Firefighters' Pension and Disability Fund (1977 Fund). Requires the board of trustees of the Indiana Public Retirement System to transfer from the 1977 Fund to PERF the member's contributions and the present value of the unreduced benefit payable upon retirement that is attributable to the member. Requires the transferred amounts to be credited against the contributions required to purchase the member's prior 1977 Fund service. Permits the member's employer to pay all or a part of the member's contributions required for the purchase of the member's prior 1977 Fund service. Provides that credit in the 1977 Fund for the service that is purchased is waived. Makes a technical correction to service purchase provisions of public pension and retirement funds.

- PUBLIC LAW 34 SENATE ENROLLED ACT 489 EFFECTIVE JULY 1, 2015
- STATE BOARD OF ACCOUNTS ISSUES Adds IC 5-11-1-28.2, Adds IC 5-11-1-29 Provides that the State Board of Accounts has access to any periodic statement of condition filed by a depository with the Treasurer of State. Provides that a vendor upon request shall allow the State Board of Accounts to access all software and records of computer services that a vendor has supplied to a political subdivision. Defines a vendor as a person who supplies electronic goods, software, or technological services (including computer services) to a political subdivision.

2015 LAWS AFFECTING CITIES AND TOWNS SENATE ENROLLED ACTS

- PUBLIC LAW 44 SENATE ENROLLED ACT 80 EFFECTIVE APRIL 23, 2015
- TAXATION OF INTERNET ACCESS Adds IC 6-10 Provides that neither the state nor a political subdivision may impose, assess, collect, or attempt to collect a tax on Internet access or the use of Internet access.

- PUBLIC LAW 52 SENATE ENROLLED ACT 394 EFFECTIVE JULY 1, 2015
- <u>REPORTING OF GOVERNMENT MALFEASANCE</u> Amends IC 5-11-1-9.5 Provides for confidentiality and relief for an individual who reports certain suspected violations of law by local public officers.

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2015 LAWS AFFECTING CITIES AND TOWNS SENATE ENROLLED ACTS

- PUBLIC LAW 114 SENATE ENROLLED ACT 336 EFFECTIVE JULY 1, 2015
- <u>LIBRARY BOARD APPOINTMENTS</u> Amends IC 36-12-2-13 Provides that if a library district located in one township and part of a municipality expands to include two additional townships that are located only within the municipality, the library board members shall continue to be appointed as they were before the expansion (by the municipality and by the township only partially located within the municipality).

- PUBLIC LAW 122 SENATE ENROLLED ACT 530 EFFECTIVE JULY 1, 2015
- PUBLIC NOTICE IN A NEWSPAPERS Amends IC 5-3-1-0.4 and IC 5-3-1-2
 Adds a provision requiring a certain average circulation to the definition of "newspaper" for purposes of the statute concerning notice publication. Removes a duplicative provision from the publication statute that prescribes a publication procedure if another specific publication procedure does not apply to an event. Removes from the publication statute two provisions that have expired.

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2015 LAWS AFFECTING CITIES AND TOWNS SENATE ENROLLED ACTS

- PUBLIC LAW 171 SENATE ENROLLED ACT 528 EFFECTIVE JULY 1, 2015
- PRESERVATION OF PUBLIC RECORDS Amends IC 5-4-1-18, IC 5-15-1-1, IC 5-15-5.1-1, IC 5-15-5.1-3, IC 5-15-5.1-5, IC 5-15-5.1-6, IC 5-15-5.1-10, IC 5-15-5.1-12. IC 5-15-5.1-13. IC 5-15-5.1-14. IC 5-15-5.1-15. IC 5-15-5.1-17. IC 5-15-6-1. IC 5-15-6-1.5, IC 5-15-6-3, and IC 5-15-6-4 - Changes the name of the State Commission on Public Records to the Indiana Archives and Records Administration (Administration). Specifies that the Administration administers the law regarding preservation of public records for political subdivisions. Requires a County Commission of Public Records to notify the Administration within 30 days after selecting a chairman or secretary of the County Commission. Requires a state agency to submit a recommended retention schedule to the Administration (instead of to the Oversight Committee on Public Records). Provides that a political subdivision has the duties and responsibilities of a state agency under the law regarding preservation of public records. Requires the Administration, with the approval of the Oversight Committee on Public Records, to advise the Office of Technology with respect to records management and archival principles as applicable to the purchase of electronic content and information management systems.

- PUBLIC LAW 249 SENATE ENROLLED ACT 436 EFFECTIVE JULY 1, 2015
 - STATE AND LOCAL TAXATION Provides that if a taxpayer has personal property subject to assessment in more than one township in a county or has personal property that is subject to assessment and that is located in two or more taxing districts within the same township, the taxpayer shall file a single tax return with the county assessor. Provides that a personal property return notice must be filed with the county assessor, and not the township assessor, of the county in which the owner resides when the personal property is located in a different county. Provides a property tax exemption for taxpayers with less than \$20,000 of total business personal property in a county. Removes the requirement in current law that such an exemption is effective in a county only if adopted by the county income tax council. Requires, for the \$20,000 personal property exemption, that the owner's certification be notarized and signed under penalties for perjury. Specifies conditions for valuing big box retail properties and commercial nonincome producing real property for property tax purposes and excludes multi-tenant income producing shopping centers from both provisions. Requires the Indiana Board of Tax Review (IBTR) to recommend that the parties settle or mediate any case pending before the board as of May 1, 2015, that has not yet received a hearing if certain conditions apply. Specifies that, to be eligible for a homestead deduction for property that an individual is buying under contract, the contract must obligate the owner to convey title to the individual upon completion of all of the individual's contract obligations.

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2015 LAWS AFFECTING CITIES AND TOWNS SENATE ENROLLED ACTS

- PUBLIC LAW 249 SENATE ENROLLED ACT 436 EFFECTIVE JULY 1, 2015
 - STATE AND LOCAL TAXATION (Continued)
 - Authorizes a county fiscal body to adopt an ordinance to allow political subdivisions and local agencies within the county to use a uniform property tax disclosure form. Specifies the information that must be disclosed on the form. Provides that the Department of Local Government Finance (DLGF) shall:
- 1. review the tax rates and levies for each fire protection territory whose establishment was effective not later than July 1, 2012:
- make recommendations to the participating units concerning their existing tax rates and tax levies; and
 - 3. report its findings and recommendations to the legislative council.
- Does the following in the case of a certified technology park that is operating jointly by multiple Redevelopment Commissions:
- Increases the total maximum amount of tax increment that may be captured by the certified technology park.
- Authorizes a party to the agreement to allocate a part of the maximum amount that may be deposited in the party's incremental tax financing fund to one or more other parties to the agreement.
- Provides that a Redevelopment Commission may enter into a written agreement with a taxpayer in which the taxpayer waives review of any assessment of the taxpayer's tangible property that is located in an allocation area.

- Some additional items added:
 - PL 256 SEA 252: Horse Racing Matters
 - PL 111 SEA 283: Authorization of Unfunded Pension Liabilities